

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

June 30, 2014

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
June 30, 2014

ADMINISTRATION

Allaire Homburg - Superintendent

Annette Look - Clerk

Chris Kollman - Treasurer

BOARD MEMBERS

Linda Conyac - President

Greg Beougher - Vice President

Michael Oller

Brad Odle

Nicole Pulec

Sharri Coffey

Randal Riffel

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 271
Stockton, KS 67669

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 271, Stockton, Kansas as of and for the year ended June 30, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 271, Stockton, Kansas as of June 30, 2014, or changes in financial position and cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 271, Stockton, Kansas, as of June 30, 2014, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2014 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds and schedule of regulatory basis receipts, expenditures and unencumbered cash – District Activity Funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the 2014 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 information has been subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2014 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

January 12, 2015
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2014

| FUNDS | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|---|---------------------|---------------------|--|---|------------------------|
| General Funds: | | | | | | | |
| General Fund | \$ - | \$ - | \$ 2,436,744 | \$ 2,436,744 | \$ - | \$ 2,597 | \$ 2,597 |
| Supplemental General Fund | 64,695 | - | 794,601 | 801,813 | 57,483 | 8,666 | 66,149 |
| Special Purpose Funds: | | | | | | | |
| At Risk (4 Year Old) Fund | - | - | 5,757 | 5,757 | - | - | - |
| At Risk (K-12) Fund | - | - | 207,639 | 207,636 | 3 | - | 3 |
| Capital Outlay Fund | 623,497 | - | 278,417 | 436,886 | 465,028 | 25,005 | 490,033 |
| Driver Training Fund | 7,396 | - | 3,975 | 6,001 | 5,370 | - | 5,370 |
| Food Service Fund | 33,914 | - | 232,335 | 226,354 | 39,895 | 20 | 39,915 |
| Professional Development Fund | 415 | - | 602 | 1,017 | - | - | - |
| Special Education Fund | 30,023 | - | 497,472 | 481,318 | 46,177 | - | 46,177 |
| Vocational Education Fund | - | - | 100,653 | 98,558 | 2,095 | - | 2,095 |
| KPERs Special Retirement Contribution Fund | - | - | 171,163 | 171,163 | - | - | - |
| Recreation Commission Fund | 4,286 | - | 77,679 | 73,212 | 8,753 | - | 8,753 |
| Recreation Commission Employee Benefits Fund | 926 | - | 7,873 | 7,600 | 1,199 | - | 1,199 |
| Textbook & Student Material Revolving Fund | 44,715 | - | 15,731 | 39,432 | 21,014 | 17,565 | 38,579 |
| Contingency Reserve Fund | 233,615 | - | - | 31,755 | 201,860 | - | 201,860 |
| Gifts & Grants Fund | 110 | - | 2,540 | 110 | 2,540 | - | 2,540 |
| Federal Funds | 16 | - | 89,903 | 89,903 | 16 | 4,333 | 4,349 |
| District Activity Funds | 20,727 | - | 115,669 | 117,927 | 18,469 | - | 18,469 |
| Bond and Interest Funds: | | | | | | | |
| Bond and Interest Fund | 304,235 | - | 250,020 | 221,801 | 332,454 | - | 332,454 |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 1,368,570</u> | <u>\$ -</u> | <u>\$ 5,288,773</u> | <u>\$ 5,454,987</u> | <u>\$ 1,202,356</u> | <u>\$ 58,186</u> | <u>\$ 1,260,542</u> |
| Composition of Cash: | | | | | | | |
| Checking Accounts | | | | | | | \$ 1,292,278 |
| Certificates of Deposit | | | | | | | 1,000 |
| Total Cash | | | | | | | 1,293,278 |
| Agency Funds Per Schedule 3 | | | | | | | (32,736) |
| Total Reporting Entity (Excluding Agency Funds) | | | | | | | <u>\$ 1,260,542</u> |

The notes to financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

Page One

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 271, Stockton, Kansas is a municipal corporation governed by an elected seven-member board of education. This regulatory financial statement presents Unified School District No. 271 (the District) but does not include its related municipal entity. The related municipal entity is as follows:

Stockton Recreation Commission --The Recreation Commission oversees recreational activities for the District of Stockton and the surrounding area. The Recreation Commission operates as a separate governing body appointed by the District, but U.S.D. No. 271 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property, but can acquire real property by gift.

Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

1. Summary of Significant Accounting Policies (Cont.)

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Textbook and Student Material Revolving Fund
Contingency Reserve Fund
Gifts & Grants Fund
Federal Funds
District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014 the District's carrying amount of the deposits, including certificates of deposit, was \$1,293,278. The bank balance was \$1,894,407. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$744,533 was covered by FDIC insurance and the remaining \$1,149,874 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

3. In-Substance Receipt in Transit

The District received \$59,239 subsequent to June 30, 2014 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

4. Claims and Judgments

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the past three years.

5. Interfund Transfers

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---------------------------|-------------------------------|----------------------|-------------------|
| General Fund | Special Education Fund | K.S.A. 72-6428 | \$ 472,313 |
| General Fund | Food Service Fund | K.S.A. 72-6428 | 66,002 |
| General Fund | Vocational Education Fund | K.S.A. 72-6428 | 63,848 |
| General Fund | Professional Development Fund | K.S.A. 72-6428 | 364 |
| Supplemental General Fund | Vocational Education Fund | K.S.A. 72-6433 | 34,890 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-6433 | 15,326 |
| Supplemental General Fund | Food Service Fund | K.S.A. 72-6433 | 13,568 |
| Supplemental General Fund | Professional Development Fund | K.S.A. 72-6428 | 217 |
| Supplemental General Fund | At Risk (4 Year Old) Fund | K.S.A. 72-6433 | 5,757 |
| Supplemental General Fund | At Risk (K-12) Fund | K.S.A. 72-6433 | 207,639 |
| Total | | | <u>\$ 879,924</u> |

6. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the District and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

7. Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members prior to January 1, 2014, and 5% commencing January 1, 2014, and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

8. Other Long-Term Obligations from Operations**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Early Retirement Incentive

The District provides an early retirement program for certain eligible employees who have been with the District for fifteen years, qualify for KPERS and are at age fifty-five (55) or older. Those eligible under this program have a choice of one of two options.

Option One

A \$10,000 benefit with different payment options available. One employee elected this option for the year ended June 30, 2014.

Option Two

The District will provide the eligible retiree single health coverage equal to the negotiated agreed amount. This Health benefit will continue until the retiree discontinues coverage or the retiree reaches Medicare age. During the year ended June 30, 2014, approximately 4 retirees participated in this program and the District paid \$24,995 in premiums for these retirees.

Other Employee Benefits**Vacation Pay**

Full-time twelve month employees shall be granted one paid vacation day per month. An employee becomes eligible for a vacation after completion of one month service. Six day will be credited 1st semester and six days credited 2nd semester. Vacation cannot be accumulated from year to year.

Sick Leave

Full-time twelve month employees working 40 hours per week shall be granted one day sick leave per month, with six days credited each semester. The employee will be eligible to use the credited sick leave following completion of one month of service. Sick leave shall accumulate to sixty days.

Full-time nine month employees working less than 40 hours per week shall be granted sick leave at ½ day per month, with two days credited 1st semester and two and one-half days 2nd semester. The employee will be eligible to use the credited sick leave following completion of one month of service. Sick leave shall accumulate to thirty days.

9. *Compliance with Kansas Statutes*

The District was not aware of any noncompliance with Kansas statutes.

10. *Qualified Zone Academy Bonds (QZAB)*

On December 1, 2005 the District entered into a Lease Purchase Agreement with Midwest Community Bank. The District received \$500,000 through the issuance of Qualified Zone Academy Bonds to be used for improvements to the District. The District will be required to make ten annual lease payments of \$44,590 starting December 28, 2006. These annual lease payments and interest earned on these accumulated payments will be used to pay off the bonds on December 28, 2015. Once the bonds are paid off the lease will terminate.

11. *Subsequent Events*

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

12. Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2014, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---------------------------------------|----------------|---------------|-----------------|------------------------|---------------------------|-------------|----------------------|---------------------|------------------|
| General Obligation Bonds: | | | | | | | | | |
| Series 2008 | 4.000% | 12/16/08 | \$ 1,800,000 | 09/01/19 | \$ 1,380,000 | \$ - | \$ 170,000 | \$ 1,210,000 | \$ 51,800 |
| Lease Purchase Agreements: | | | | | | | | | |
| Qualified Zone Academy Bonds (Note10) | 0.000% | 12/01/05 | 500,000 | 12/28/15 | 158,874 | - | 53,802 | 105,072 | - |
| Total Contractual Indebtedness | | | | | <u>\$ 1,538,874</u> | <u>\$ -</u> | <u>\$ 223,802</u> | <u>\$ 1,315,072</u> | <u>\$ 51,800</u> |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Total |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| PRINCIPAL: | | | | | | | |
| General Obligation Bonds | \$ 180,000 | \$ 190,000 | \$ 195,000 | \$ 205,000 | \$ 215,000 | \$ 225,000 | \$ 1,210,000 |
| Lease Purchase Agreement | | | | | | | |
| Qualified Zone Academy Bonds (QZAB) | | | | | | | |
| Lease Payments (Note 10) | 44,590 | 44,590 | - | - | - | - | 89,180 |
| Interest Earnings (Note 10) | 9,820 | 6,072 | - | - | - | - | 15,892 |
| Total Principal | <u>234,410</u> | <u>240,662</u> | <u>195,000</u> | <u>205,000</u> | <u>215,000</u> | <u>225,000</u> | <u>1,315,072</u> |
| INTEREST: | | | | | | | |
| General Obligation Bonds | <u>44,800</u> | <u>37,400</u> | <u>29,700</u> | <u>21,700</u> | <u>13,300</u> | <u>4,500</u> | <u>151,400</u> |
| Total Principal and Interest | <u>\$ 279,210</u> | <u>\$ 278,062</u> | <u>\$ 224,700</u> | <u>\$ 226,700</u> | <u>\$ 228,300</u> | <u>\$ 229,500</u> | <u>\$ 1,466,472</u> |

UNIFIED SCHOOL DISTRICT NO. 271
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2014

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2014

| FUNDS | Certified Budget | Adjustment to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|--|---------------------|---|--|-----------------------------------|---|-----------------------------|
| General Funds: | | | | | | |
| General Fund | \$ 2,423,313 | \$ (21,876) | \$ 35,307 | \$ 2,436,744 | \$ 2,436,744 | \$ - |
| Supplemental General Fund | 801,813 | - | - | 801,813 | 801,813 | - |
| Special Purpose Funds: | | | | | | |
| At Risk (4 Year Old) Fund | 15,352 | - | - | 15,352 | 5,757 | (9,595) |
| At Risk (K-12) Fund | 207,636 | - | - | 207,636 | 207,636 | - |
| Capital Outlay Fund | 910,892 | - | - | 910,892 | 436,886 | (474,006) |
| Driver Training Fund | 16,271 | - | - | 16,271 | 6,001 | (10,270) |
| Food Service Fund | 238,351 | - | - | 238,351 | 226,354 | (11,997) |
| Professional Development Fund | 6,415 | - | - | 6,415 | 1,017 | (5,398) |
| Special Education Fund | 512,047 | - | - | 512,047 | 481,318 | (30,729) |
| Vocational Education Fund | 98,558 | - | - | 98,558 | 98,558 | - |
| KPERs Special Retirement Contribution Fund | 183,669 | - | - | 183,669 | 171,163 | (12,506) |
| Recreation Commission Fund | 73,212 | - | - | 73,212 | 73,212 | - |
| Recreation Commission Employee Benefits Fund | 7,600 | - | - | 7,600 | 7,600 | - |
| Bond and Interest Funds: | | | | | | |
| Bond and Interest Fund | 221,801 | - | - | 221,801 | 221,801 | - |

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Stockton, Kansas
GENERAL FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

| GENERAL FUND | | | |
|---|------------------|---------------------|--------------------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 510,988 | \$ 508,526 | \$ 2,462 |
| Delinquent Tax | 28,957 | 5,411 | 23,546 |
| Mineral Production Tax | 24,443 | 20,000 | 4,443 |
| Reimbursements & Grants | 35,307 | - | 35,307 |
| General State Aid | 1,496,143 | 1,527,669 | (31,526) |
| Special Education Aid | 340,906 | 361,707 | (20,801) |
| | <u>2,436,744</u> | <u>\$ 2,423,313</u> | <u>\$ 13,431</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 797,375 | \$ 900,295 | \$ (102,920) |
| Noncertified | 13,746 | 11,892 | 1,854 |
| Employee Benefits | | | |
| Insurance | 259,935 | 262,780 | (2,845) |
| Social Security & Medicare | 57,374 | 59,862 | (2,488) |
| Other | 18,026 | 20,580 | (2,554) |
| Purchased Professional & Technical Services | 19,739 | 30,844 | (11,105) |
| Other Purchased Services | 3,465 | 9,500 | (6,035) |
| Supplies | | | |
| General | 41,813 | - | 41,813 |
| Textbooks | - | 20,000 | (20,000) |
| Miscellaneous | 20,280 | 5,118 | 15,162 |
| Equipment & Furnishings | 834 | - | 834 |
| Other | 2,355 | 5,000 | (2,645) |
| | <u>1,234,942</u> | <u>1,325,871</u> | <u>(90,929)</u> |
| Total Instruction | | | |
| STUDENT SUPPORT SERVICES | | | |
| Salaries | | | |
| Certified | 16,302 | 60,000 | (43,698) |
| Employee Benefits | | | |
| Insurance | 13,607 | 13,607 | - |
| Social Security & Medicare | 1,138 | 1,133 | 5 |
| Other | 14 | 15 | (1) |
| Purchased Professional & Technical Services | 2,600 | - | 2,600 |
| Supplies | 44 | - | 44 |
| Other | 50 | - | 50 |
| | <u>33,755</u> | <u>74,755</u> | <u>(41,000)</u> |
| Total Student Support Services | | | |

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Stockton, Kansas

GENERAL FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2014

GENERAL FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|----------------|----------------|--------------------------------------|
| INSTRUCTIONAL SUPPORT STAFF | | | |
| Salaries | | | |
| Certified | \$ 919 | \$ 31,294 | \$ (30,375) |
| Noncertified | 340 | 1,711 | (1,371) |
| Employee Benefits | | | |
| Insurance | 7,251 | 7,251 | - |
| Social Security & Medicare | 2,329 | 2,341 | (12) |
| Other | 29 | 33 | (4) |
| Supplies | | | |
| Books & Periodicals | 10,802 | 10,000 | 802 |
| Miscellaneous | 428 | 5,000 | (4,572) |
| Total Instructional Support Staff | <u>22,098</u> | <u>57,630</u> | <u>(35,532)</u> |
| GENERAL ADMINISTRATION | | | |
| Salaries | | | |
| Certified | 37,500 | 75,000 | (37,500) |
| Noncertified | 1,135 | 3,000 | (1,865) |
| Employee Benefits | | | |
| Insurance | 15,526 | 16,000 | (474) |
| Social Security & Medicare | 4,563 | 6,000 | (1,437) |
| Other | 69 | 400 | (331) |
| Purchased Professional & Technical Services | 13,502 | 17,000 | (3,498) |
| Other Purchased Services | | | |
| Communications | 6,543 | - | 6,543 |
| Other | 1,122 | - | 1,122 |
| Supplies | 1,465 | - | 1,465 |
| Equipment & Furnishings | 643 | - | 643 |
| Other | 4,962 | 8,800 | (3,838) |
| Total General Administration | <u>87,030</u> | <u>126,200</u> | <u>(39,170)</u> |
| SCHOOL ADMINISTRATION | | | |
| Salaries | | | |
| Certified | 142,329 | 65,000 | 77,329 |
| Noncertified | 45,775 | 44,177 | 1,598 |
| Employee Benefits | | | |
| Insurance | 4,395 | 46,000 | (41,605) |
| Social Security & Medicare | 11,955 | 7,649 | 4,306 |
| Other | 128 | 103 | 25 |
| Other Purchased Services | 1,341 | - | 1,341 |
| Supplies | 6,050 | - | 6,050 |
| Other | 886 | - | 886 |
| Total School Administration | <u>212,859</u> | <u>162,929</u> | <u>49,930</u> |

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

GENERAL FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2014

GENERAL FUND

| | Actual | Budget | Variance Over (Under) |
|--|----------------|----------------|-----------------------------|
| OPERATIONS & MAINTENANCE | | | |
| Salaries | | | |
| Noncertified | \$ 92,684 | \$ 138,660 | \$ (45,976) |
| Employee Benefits | | | |
| Insurance | - | 27,055 | (27,055) |
| Social Security & Medicare | 5,622 | 10,195 | (4,573) |
| Other | 103 | 143 | (40) |
| Purchased Professional & Technical Services | 9,556 | - | 9,556 |
| Purchased Property Services | | | |
| Water/Sewer | 3,958 | - | 3,958 |
| Cleaning | 1,281 | - | 1,281 |
| Repairs & Maintenance | 8,449 | - | 8,449 |
| Other | 2,973 | - | 2,973 |
| Other Purchased Services | | | |
| Insurance | 20,336 | - | 20,336 |
| Supplies | | | |
| General | 2,511 | - | 2,511 |
| Heating | 496 | - | 496 |
| Other | 481 | - | 481 |
| Total Operations & Maintenance | 148,450 | 176,053 | (27,603) |
| STUDENT TRANSPORTATION SERVICES | | | |
| Supervision | | | |
| Salaries | | | |
| Noncertified | 37,638 | - | 37,638 |
| Employee Benefits | | | |
| Social Security & Medicare | 2,876 | - | 2,876 |
| Other | 36 | - | 36 |
| Other Purchased Services | | | |
| Insurance | 8,278 | - | 8,278 |
| Other | 2,281 | - | 2,281 |
| Vehicle Operating Services | | | |
| Salaries | | | |
| Noncertified | 13,140 | - | 13,140 |
| Employee Benefits | | | |
| Social Security & Medicare | 946 | - | 946 |
| Other | 19 | - | 19 |
| Motor Fuel | 24,827 | - | 24,827 |
| Equipment & Furnishings | 397 | - | 397 |
| Vehicle Services & Maintenance Services | | | |
| Supplies | 4,525 | - | 4,525 |
| Other Student Transportation Services | | | |
| Other Purchased Services | 120 | - | 120 |
| Total Student Transportation Services | 95,083 | - | 95,083 |

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

GENERAL FUND

Schedule 2-1

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2014

GENERAL FUND

| | Actual | Budget | Variance Over (Under) |
|--|-----------|--------------|-----------------------------|
| OUTGOING TRANSFERS | | | |
| Driver Training Fund | \$ - | \$ 4,000 | \$ (4,000) |
| Special Education Fund | 472,313 | 375,000 | 97,313 |
| Vocational Education Fund | 63,848 | 83,861 | (20,013) |
| Professional Development Fund | 364 | 6,000 | (5,636) |
| Food Service Fund | 66,002 | 31,014 | 34,988 |
| Total Outgoing Transfers | 602,527 | 499,875 | 102,652 |
| Adjustment to Comply with Legal Max | - | (21,876) | 21,876 |
| Legal General Fund Budget | 2,436,744 | 2,401,437 | 35,307 |
| Adjustment for Qualifying Budget Credits | | | |
| Reimbursements | - | 35,307 | (35,307) |
| Total Expenditures | 2,436,744 | \$ 2,436,744 | \$ - |
| Receipts Over (Under) Expenditures | - | | |
| UNENCUMBERED CASH, BEGINNING | - | | |
| UNENCUMBERED CASH, ENDING | \$ - | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

SUPPLEMENTAL GENERAL FUND

| | Actual | Budget | Variance Over (Under) |
|---|------------|------------|-----------------------------|
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 669,832 | \$ 647,949 | \$ 21,883 |
| Delinquent Tax | 39,414 | 7,044 | 32,370 |
| Motor Vehicle Tax | 41,179 | 46,195 | (5,016) |
| Recreational Vehicle Tax | 1,371 | 1,344 | 27 |
| 16/20M Vehicle Tax | 5,772 | - | 5,772 |
| Escape Tax | 18 | - | 18 |
| Miscellaneous | 1,853 | - | 1,853 |
| Supplemental State Aid | 35,162 | 34,585 | 577 |
| | <hr/> | <hr/> | <hr/> |
| Total Receipts | 794,601 | \$ 737,117 | \$ 57,484 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 27,217 | \$ 66,636 | \$ (39,419) |
| Employee Benefits | | | |
| Insurance | - | 3,126 | (3,126) |
| Social Security & Medicare | 4,244 | 17,893 | (13,649) |
| Other | 16,868 | 7,477 | 9,391 |
| Purchased Professional & Technical Services | 15,884 | 5,910 | 9,974 |
| Other Purchased Services | 4,306 | 1,670 | 2,636 |
| Supplies | | | |
| General | 3,373 | 5,112 | (1,739) |
| Miscellaneous Supplies | 8,629 | 10,280 | (1,651) |
| Equipment & Furnishings | - | 653 | (653) |
| Other | 3,050 | 112 | 2,938 |
| | <hr/> | <hr/> | <hr/> |
| Total Instruction | 83,571 | 118,869 | (35,298) |
| | <hr/> | <hr/> | <hr/> |
| STUDENT SUPPORT SERVICES | | | |
| Employee Benefits | | | |
| Social Security & Medicare | 713 | - | 713 |
| | <hr/> | <hr/> | <hr/> |
| INSTRUCTION SUPPORT STAFF | | | |
| Supplies | 10 | 467 | (457) |
| Equipment & Furnishings | 505 | - | 505 |
| | <hr/> | <hr/> | <hr/> |
| Total Instruction Support Staff | 515 | 467 | 48 |
| | <hr/> | <hr/> | <hr/> |
| GENERAL ADMINISTRATION | | | |
| Salaries | | | |
| Noncertified | 84,854 | 77,108 | 7,746 |
| Employee Benefits | | | |
| Insurance | 13,004 | 12,902 | 102 |
| Social Security & Medicare | 6,161 | 5,590 | 571 |
| Other | 77 | 81 | (4) |
| Purchased Professional & Technical Services | 7,975 | 7,000 | 975 |
| Other Purchased Services | | | |
| Communications | 6,640 | 8,000 | (1,360) |
| Other | 1,221 | 884 | 337 |
| Supplies | 691 | 1,865 | (1,174) |
| Other | 586 | 268 | 318 |
| | <hr/> | <hr/> | <hr/> |
| Total General Administration | 121,209 | 113,698 | 7,511 |
| | <hr/> | <hr/> | <hr/> |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

SUPPLEMENTAL GENERAL FUND

| | Actual | Budget | Variance Over (Under) |
|--|----------------|----------------|-----------------------------|
| SCHOOL ADMINISTRATION | | | |
| Salaries | | | |
| Noncertified | \$ 15,373 | \$ - | \$ 15,373 |
| Employee Benefits | | | |
| Insurance | 41,077 | - | 41,077 |
| Social Security & Medicare | 1,148 | - | 1,148 |
| Other | 14 | - | 14 |
| Purchased Professional & Technical Services | 140 | 3,000 | (2,860) |
| Other Purchased Services | 291 | 555 | (264) |
| Supplies | 99 | 566 | (467) |
| Equipment & Furnishings | 202 | - | 202 |
| | <u>58,344</u> | <u>4,121</u> | <u>54,223</u> |
| Total School Administration | | | |
| | <u>58,344</u> | <u>4,121</u> | <u>54,223</u> |
| OPERATIONS & MAINTENANCE | | | |
| Employee Benefits | | | |
| Insurance | 23,775 | - | 23,775 |
| Purchased Professional & Technical Services | 3,900 | 3,395 | 505 |
| Purchased Property Services | | | |
| Water/Sewer | 7,755 | 10,835 | (3,080) |
| Cleaning | 2,484 | 4,233 | (1,749) |
| Repairs & Maintenance | - | 5,713 | (5,713) |
| Other | 9,329 | 18,277 | (8,948) |
| Other Purchased Services | | | |
| Insurance | 22,924 | 13,209 | 9,715 |
| Other | - | 8 | (8) |
| Supplies | | | |
| General | 40,743 | 42,822 | (2,079) |
| Energy | | | |
| Heating | 33,055 | 28,760 | 4,295 |
| Electricity | 76,287 | 67,728 | 8,559 |
| | <u>220,252</u> | <u>194,980</u> | <u>25,272</u> |
| Total Operations & Maintenance | | | |
| | <u>220,252</u> | <u>194,980</u> | <u>25,272</u> |
| VEHICLE OPERATING SERVICES | | | |
| Motor Fuel | 8,702 | 34,496 | (25,794) |
| | <u>8,702</u> | <u>34,496</u> | <u>(25,794)</u> |
| VEHICLE SERVICES & MAINTENANCE SERVICES | | | |
| Other Purchased Services | 29,309 | 356 | 28,953 |
| Supplies | 1,228 | 459 | 769 |
| Other | 573 | - | 573 |
| | <u>31,110</u> | <u>815</u> | <u>30,295</u> |
| Total Vehicle Services & Maintenance Services | | | |
| | <u>31,110</u> | <u>815</u> | <u>30,295</u> |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

SUPPLEMENTAL GENERAL FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---------------------------------------|------------------|-------------------|--------------------------------------|
| OTHER STUDENT TRANSPORTATION SERVICES | | | |
| Other | \$ - | \$ 490 | \$ (490) |
| OUTGOING TRANSFERS | | | |
| Vocational Education Fund | 34,890 | 14,097 | 20,793 |
| Special Education Fund | 15,326 | 62,024 | (46,698) |
| Food Service Fund | 13,568 | 34,768 | (21,200) |
| Professional Development Fund | 217 | - | 217 |
| At Risk (4 Year Old) Fund | 5,757 | 15,352 | (9,595) |
| At Risk (K-12) Fund | 207,639 | 207,636 | 3 |
| Total Outgoing Transfers | <u>277,397</u> | <u>333,877</u> | <u>(56,480)</u> |
| Total Expenditures | <u>801,813</u> | <u>\$ 801,813</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | (7,212) | | |
| UNENCUMBERED CASH, BEGINNING | <u>64,695</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 57,483</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-3

AT RISK (4 YEAR OLD) FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|---------------|---------------|--------------------------------------|
| RECEIPTS | | | |
| Incoming Transfers | | | |
| Supplemental General Fund | \$ 5,757 | \$ 15,352 | \$ (9,595) |
| EXPENDITURES | | | |
| OPERATIONS & MAINTENANCE | | | |
| Purchased Professional & Technical Services | 5,757 | \$ 15,352 | \$ (9,595) |
| Receipts Over (Under) Expenditures | - | | |
| UNENCUMBERED CASH, BEGINNING | - | | |
| UNENCUMBERED CASH, ENDING | \$ - | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-4

AT RISK (K-12) FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|------------|------------|-----------------------------|
| RECEIPTS | | | |
| Incoming Transfers | | | |
| Supplemental General Fund | \$ 207,639 | \$ 207,636 | \$ 3 |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 124,325 | \$ 153,513 | \$ (29,188) |
| Employee Benefits | | | |
| Social Security & Medicare | 6,627 | 2 | 6,625 |
| Other | 115 | 130 | (15) |
| Total Instruction | 131,067 | 153,645 | (22,578) |
| STUDENT SUPPORT SERVICES | | | |
| Salaries | | | |
| Certified | 72,221 | 53,940 | 18,281 |
| Employee Benefits | | | |
| Social Security & Medicare | 4,292 | - | 4,292 |
| Other | 56 | 51 | 5 |
| Total Student Support Services | 76,569 | 53,991 | 22,578 |
| Total Expenditures | 207,636 | \$ 207,636 | \$ - |
| Receipts Over (Under) Expenditures | 3 | | |
| UNENCUMBERED CASH, BEGINNING | - | | |
| UNENCUMBERED CASH, ENDING | \$ 3 | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-5

CAPITAL OUTLAY FUND

| | Actual | Budget | Variance Over (Under) |
|--------------------------------------|-------------------|-------------------|-----------------------------|
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 220,110 | \$ 219,661 | \$ 449 |
| Delinquent Tax | 12,875 | 2,330 | 10,545 |
| Motor Vehicle Tax | 13,300 | 14,925 | (1,625) |
| Recreational Vehicle Tax | 444 | 434 | 10 |
| 16/20M Vehicle Tax | 1,843 | - | 1,843 |
| Escape Tax | 6 | - | 6 |
| Interest on Idle Funds | 1,929 | 10,000 | (8,071) |
| Miscellaneous | 27,910 | 40,000 | (12,090) |
| Total Receipts | <u>278,417</u> | <u>\$ 287,350</u> | <u>\$ (8,933)</u> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Equipment & Furnishings | 52,766 | \$ 49,017 | \$ 3,749 |
| STUDENT SUPPORT SERVICES | | | |
| Equipment & Furnishings | - | 200,000 | (200,000) |
| INSTRUCTIONAL SUPPORT STAFF | | | |
| Equipment & Furnishings | - | 200,000 | (200,000) |
| GENERAL ADMINISTRATION | | | |
| Equipment & Furnishings | 7,431 | 1,628 | 5,803 |
| SCHOOL ADMINISTRATION | | | |
| Equipment & Furnishings | - | 306 | (306) |
| OPERATIONS & MAINTENANCE | | | |
| Equipment & Furnishings | - | 172,232 | (172,232) |
| TRANSPORTATION | | | |
| Equipment & Furnishings | 49,579 | 17,703 | 31,876 |
| FACILITY ACQUISITION & CONSTRUCTION | | | |
| Land Improvement | 7,735 | - | 7,735 |
| Architectural & Engineering Services | 1,716 | - | 1,716 |
| Site Improvement | - | 150,000 | (150,000) |
| Building Improvements | | | |
| Salaries | | | |
| Noncertified | 30,330 | - | 30,330 |
| Employee Benefits | | | |
| Insurance | 8,930 | - | 8,930 |
| Social Security & Medicare | 3,372 | - | 3,372 |
| Outside Contractors | 1,940 | 5,066 | (3,126) |
| Other | 273,087 | 114,940 | 158,147 |
| Total Expenditures | <u>436,886</u> | <u>\$ 910,892</u> | <u>\$ (474,006)</u> |
| Receipts Over (Under) Expenditures | (158,469) | | |
| UNENCUMBERED CASH, BEGINNING | <u>623,497</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 465,028</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-6

DRIVER TRAINING FUND

| | Actual | Budget | Variance Over (Under) |
|--|-----------------|------------------|-----------------------------|
| RECEIPTS | | | |
| Other Revenue from Local Source | \$ 2,700 | \$ 2,000 | \$ 700 |
| State Safety Aid | 1,275 | 2,875 | (1,600) |
| Incoming Transfers | | | |
| General Fund | - | 4,000 | (4,000) |
| | <u>3,975</u> | <u>\$ 8,875</u> | <u>\$ (4,900)</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 5,570 | \$ 7,500 | \$ (1,930) |
| Employee Benefits | | | |
| Social Security & Medicare | 426 | 295 | 131 |
| Other | 5 | 5 | - |
| Supplies | | | |
| General | - | 500 | (500) |
| Textbooks | - | 3,671 | (3,671) |
| Technology | - | 1,000 | (1,000) |
| Miscellaneous | - | 500 | (500) |
| | <u>6,001</u> | <u>13,471</u> | <u>(7,470)</u> |
| Total Instruction | | | |
| STUDENT SUPPORT SERVICES | | | |
| Other Purchased Services | - | 1,000 | (1,000) |
| VEHICLE OPERATIONS, MAINTENANCE SERVICES | | | |
| Purchased Professional & Technical Services | - | 500 | (500) |
| Rental of Vehicles | - | 500 | (500) |
| Insurance | - | 300 | (300) |
| Motor Fuel | - | 500 | (500) |
| | <u>-</u> | <u>1,800</u> | <u>(1,800)</u> |
| Total Vehicle Operations, Maintenance Services | | | |
| | <u>6,001</u> | <u>\$ 16,271</u> | <u>\$ (10,270)</u> |
| Total Expenditures | | | |
| Receipts Over (Under) Expenditures | (2,026) | | |
| UNENCUMBERED CASH, BEGINNING | <u>7,396</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 5,370</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-7

FOOD SERVICE FUND

| | Actual | Budget | Variance Over (Under) |
|---|------------------|-------------------|-----------------------------|
| RECEIPTS | | | |
| Student Sales (Lunch) | \$ 41,955 | \$ 38,223 | \$ 3,732 |
| Student Sales (Breakfast) | 2,578 | 3,551 | (973) |
| Adult & Student Sales (NonReimbursable) | 4,453 | 6,225 | (1,772) |
| Miscellaneous | 518 | 550 | (32) |
| State Aid | 1,949 | 1,535 | 414 |
| Federal Aid | 101,312 | 87,229 | 14,083 |
| Incoming Transfers | | | |
| General Fund | 66,002 | 31,014 | 34,988 |
| Supplemental General Fund | 13,568 | 34,768 | (21,200) |
| | <u>232,335</u> | <u>\$ 203,095</u> | <u>\$ 29,240</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| OPERATIONS & MAINTENANCE | | | |
| Purchased Property Services | | | |
| Other | 1,478 | \$ - | \$ 1,478 |
| FOOD SERVICE OPERATION | | | |
| Salaries | | | |
| Noncertified | 63,662 | 65,000 | (1,338) |
| Employee Benefits | | | |
| Insurance | 22,193 | 20,329 | 1,864 |
| Social Security & Medicare | 4,192 | 4,096 | 96 |
| Other | 51 | 56 | (5) |
| Other Purchased Services | 707 | 650 | 57 |
| Supplies | | | |
| Food & Milk | 126,553 | 135,237 | (8,684) |
| Miscellaneous Supplies | 6,883 | 11,060 | (4,177) |
| Equipment & Furnishings | 48 | 795 | (747) |
| Other | 587 | 1,128 | (541) |
| | <u>224,876</u> | <u>238,351</u> | <u>(13,475)</u> |
| Total Food Service Operation | | | |
| | <u>226,354</u> | <u>\$ 238,351</u> | <u>\$ (11,997)</u> |
| Total Expenditures | | | |
| Receipts Over (Under) Expenditures | 5,981 | | |
| UNENCUMBERED CASH, BEGINNING | <u>33,914</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 39,895</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-8

PROFESSIONAL DEVELOPMENT FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|--------------|-----------------|-----------------------------|
| RECEIPTS | | | |
| Miscellaneous | \$ 20 | \$ - | \$ 20 |
| Incoming Transfers | | | |
| General Fund | 365 | 6,000 | (5,635) |
| Supplemental General Fund | 217 | - | 217 |
| | <u>602</u> | <u>-</u> | <u>217</u> |
| Total Receipts | <u>602</u> | <u>\$ 6,000</u> | <u>\$ (5,398)</u> |
| EXPENDITURES | | | |
| INSTRUCTIONAL SUPPORT STAFF | | | |
| Purchased Property Services | - | \$ 3,000 | \$ (3,000) |
| Other Purchased Services | 50 | 2,968 | (2,918) |
| Supplies | | | |
| Miscellaneous Supplies | 967 | 447 | 520 |
| | <u>1,017</u> | <u>\$ 6,415</u> | <u>\$ (5,398)</u> |
| Total Expenditures | <u>1,017</u> | <u>\$ 6,415</u> | <u>\$ (5,398)</u> |
| Receipts Over (Under) Expenditures | (415) | | |
| UNENCUMBERED CASH, BEGINNING | <u>415</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ -</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-9

SPECIAL EDUCATION FUND

| | Actual | Budget | Variance Over (Under) |
|---|------------------|-------------------|-----------------------------|
| RECEIPTS | | | |
| Other Revenue From Local Source | \$ 9,833 | \$ 45,000 | \$ (35,167) |
| Incoming Transfers | | | |
| General Fund | 472,313 | 375,000 | 97,313 |
| Supplemental General Fund | 15,326 | 62,024 | (46,698) |
| | <u>497,472</u> | <u>\$ 482,024</u> | <u>\$ 15,448</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 3,733 | \$ 11,327 | \$ (7,594) |
| Employee Benefits | | | |
| Social Security & Medicare | 285 | 483 | (198) |
| Other | 4 | 7 | (3) |
| Purchased Professional & Technical Services | - | 216 | (216) |
| Other Purchased Services | | | |
| Payments to Coop/Interlocal | 471,997 | 493,078 | (21,081) |
| Supplies | | | |
| General | - | 38 | (38) |
| Miscellaneous | 165 | 138 | 27 |
| Equipment & Furnishings | 105 | - | 105 |
| Other | 4,924 | 6,760 | (1,836) |
| | <u>481,213</u> | <u>512,047</u> | <u>(30,834)</u> |
| Total Instruction | | | |
| STUDENT SUPPORT SERVICES | | | |
| Other | 105 | - | 105 |
| | <u>481,318</u> | <u>\$ 512,047</u> | <u>\$ (30,729)</u> |
| Total Expenditures | | | |
| Receipts Over (Under) Expenditures | 16,154 | | |
| UNENCUMBERED CASH, BEGINNING | <u>30,023</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 46,177</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-10

VOCATIONAL EDUCATION FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-----------------|------------------|-----------------------------|
| RECEIPTS | | | |
| Miscellaneous | \$ 1,915 | \$ 600 | \$ 1,315 |
| Incoming Transfers | | | |
| General Fund | 63,848 | 83,861 | (20,013) |
| Supplemental General Fund | 34,890 | 14,097 | 20,793 |
| | <u>100,653</u> | <u>98,558</u> | <u>2,095</u> |
| Total Receipts | <u>100,653</u> | <u>\$ 98,558</u> | <u>\$ 2,095</u> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 84,455 | \$ 98,337 | \$ (13,882) |
| Employee Benefits | | | |
| Social Security & Medicare | 6,322 | - | 6,322 |
| Other | 109 | 101 | 8 |
| Other Purchased Services | 2,452 | 120 | 2,332 |
| Supplies | | | |
| General | 1,691 | - | 1,691 |
| Miscellaneous | 768 | - | 768 |
| Equipment & Furnishings | 2,743 | - | 2,743 |
| Other | 18 | - | 18 |
| | <u>98,558</u> | <u>\$ 98,558</u> | <u>\$ -</u> |
| Total Expenditures | <u>98,558</u> | <u>\$ 98,558</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | 2,095 | | |
| UNENCUMBERED CASH, BEGINNING | <u>-</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 2,095</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-11

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|------------|------------|-----------------------------|
| RECEIPTS | | | |
| State Aid | \$ 171,163 | \$ 183,669 | \$ (12,506) |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Employee Benefits | 105,146 | \$ 112,000 | \$ (6,854) |
| STUDENT SUPPORT | | | |
| Employee Benefits | 8,358 | 10,500 | (2,142) |
| INSTRUCTIONAL SUPPORT | | | |
| Employee Benefits | 3,191 | 4,669 | (1,478) |
| GENERAL ADMINISTRATION | | | |
| Employee Benefits | 15,854 | 15,000 | 854 |
| SCHOOL ADMINISTRATION | | | |
| Employee Benefits | 16,153 | 12,000 | 4,153 |
| OPERATIONS & MAINTENANCE | | | |
| Employee Benefits | 11,100 | 16,000 | (4,900) |
| STUDENT TRANSPORTATION SERVICES | | | |
| Employee Benefits | 4,985 | 5,500 | (515) |
| FOOD SERVICE | | | |
| Employee Benefits | 6,376 | 8,000 | (1,624) |
| Total Expenditures | 171,163 | \$ 183,669 | \$ (12,506) |
| Receipts Over (Under) Expenditures | - | | |
| UNENCUMBERED CASH, BEGINNING | - | | |
| UNENCUMBERED CASH, ENDING | \$ - | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-12

RECREATION COMMISSION FUND

| | Actual | Budget | Variance Over (Under) |
|--|-----------------|------------------|-----------------------------|
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 68,784 | \$ 67,097 | \$ 1,687 |
| Delinquent Tax | 4,022 | 728 | 3,294 |
| Motor Vehicle Tax | 4,156 | 4,657 | (501) |
| Recreational Vehicle Tax | 139 | 135 | 4 |
| 16/20M Vehicle Tax | 576 | - | 576 |
| Escape Tax | 2 | - | 2 |
| | <u>77,679</u> | <u>\$ 72,617</u> | <u>\$ 5,062</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| Appropriation to Recreation Commission | <u>73,212</u> | <u>\$ 73,212</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | 4,467 | | |
| UNENCUMBERED CASH, BEGINNING | <u>4,286</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 8,753</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-13

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-----------------|-----------------|-----------------------------|
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 7,043 | \$ 6,926 | \$ 117 |
| Delinquent Tax | 373 | 69 | |
| Motor Vehicle Tax | 444 | 438 | |
| Recreational Vehicle Tax | 13 | 12 | 1 |
| | <u>7,873</u> | <u>\$ 7,445</u> | <u>\$ 118</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| Community Service Operations | <u>7,600</u> | <u>\$ 7,600</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | 273 | | |
| UNENCUMBERED CASH, BEGINNING | <u>926</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 1,199</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-14

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

| | <u>Actual</u> |
|---|-------------------------|
| RECEIPTS | |
| Rental Fees & Books | \$ 9,577 |
| Vocational Agriculture Receipts | 2,849 |
| Industrial Arts Receipts | <u>3,305</u> |
| Total Receipts | <u>15,731</u> |
| EXPENDITURES | |
| Textbooks | 35,453 |
| Vocational Agriculture Materials & Supplies | 2,348 |
| Industrial Arts Materials & Supplies | <u>1,631</u> |
| Total Expenditures | <u>39,432</u> |
| Receipts Over (Under) Expenditures | (23,701) |
| UNENCUMBERED CASH, BEGINNING | <u>44,715</u> |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 21,014</u></u> |

CONTINGENCY RESERVE FUND

| | <u>Actual</u> |
|------------------------------------|--------------------------|
| RECEIPTS | <u>\$ -</u> |
| EXPENDITURES | |
| INSTRUCTIONAL SUPPORT STAFF | |
| Salaries | |
| Certified | <u>31,755</u> |
| Receipts Over (Under) Expenditures | (31,755) |
| UNENCUMBERED CASH, BEGINNING | <u>233,615</u> |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 201,860</u></u> |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-15

GIFTS AND GRANTS FUND

| | <u>Actual</u> |
|------------------------------------|---------------------------------|
| RECEIPTS | |
| Donations | <u>\$ 2,540</u> |
| EXPENDITURES | |
| Supplies | <u> 110</u> |
| Receipts Over (Under) Expenditures | 2,430 |
| UNENCUMBERED CASH, BEGINNING | <u> 110</u> |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 2,540</u></u> |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-16

| | FEDERAL FUNDS | | | | Total Federal Funds | Budget* | Variance Over (Under) |
|---|----------------------|-----------------------|--------------------|----------|---------------------------|-----------|-----------------------------|
| | Title I FY 13-14 | Title IIA FY 13-14 | Perkins Reserve | REAP | | | |
| RECEIPTS | | | | | | | |
| Federal Aid | \$ 60,541 | \$ 19,449 | \$ - | \$ 9,913 | \$ 89,903 | \$ 80,741 | \$ 9,162 |
| EXPENDITURES | | | | | | | |
| Instruction | | | | | | | |
| Salaries | | | | | | | |
| Certified | 37,923 | 17,504 | - | - | 55,427 | \$ 69,741 | \$ (14,314) |
| Employee Benefits | | | | | | | |
| Insurance | 11,292 | - | - | - | 11,292 | 3,230 | 8,062 |
| Social Security & Medicare | 3,756 | - | - | - | 3,756 | 5,176 | (1,420) |
| Other | 54 | - | - | - | 54 | 70 | (16) |
| Purchased Professional & Technical Services | - | 1,635 | - | - | 1,635 | 2,307 | (672) |
| Other Purchased Services | 1,961 | - | - | - | 1,961 | - | 1,961 |
| Supplies | 1,753 | 310 | - | - | 2,063 | 217 | 1,846 |
| Equipment & Furnishings | 2,251 | - | | 9,913 | 12,164 | - | 12,164 |
| Genral Administrative | | | | | | | |
| Other | 1,551 | - | - | - | 1,551 | - | 1,551 |
| Total Expenditures | 60,541 | 19,449 | - | 9,913 | 89,903 | \$ 80,741 | \$ 9,162 |
| Receipts Over (Under) Expenditures | - | - | - | - | - | | |
| UNENCUMBERED CASH, BEGINNING | - | - | 16 | - | 16 | | |
| UNENCUMBERED CASH, ENDING | \$ - | \$ - | \$ 16 | \$ - | \$ 16 | | |

*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2014

Schedule 2-17

BOND AND INTEREST FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-------------------|----------------|-----------------------------|
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Velorem Tax | \$ 220,929 | \$ 217,879 | \$ 3,050 |
| Delinquent Tax | 13,009 | 2,354 | 10,655 |
| Motor Vehicle Tax | 13,705 | 15,260 | (1,555) |
| Recreational Vehicle Tax | 457 | 444 | 13 |
| 16/20M Tax | 1,920 | - | 1,920 |
| | <u>250,020</u> | <u>235,937</u> | <u>14,083</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| Principal | 170,000 | \$ 170,000 | \$ - |
| Interest | 51,800 | 51,800 | - |
| Commission & Postage | 1 | 1 | - |
| | <u>221,801</u> | <u>221,801</u> | <u>-</u> |
| Total Expenditures | | | |
| Receipts Over (Under) Expenditures | 28,219 | | |
| UNENCUMBERED CASH, BEGINNING | <u>304,235</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 332,454</u> | | |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For The Year Ended June 30, 2014

Schedule 3

STUDENT ACTIVITY FUNDS

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|---------------------------|-------------------|-------------------|------------------------|
| Student Activity Funds | | | | |
| High School | | | | |
| Class of 2014 | \$ 4,919 | \$ 623 | \$ 5,542 | \$ - |
| Class of 2015 | 3,162 | 15,399 | 14,097 | 4,464 |
| Class of 2016 | 368 | 4,294 | 931 | 3,731 |
| Class of 2017 | - | 325 | - | 325 |
| Drama Club | 96 | 1,519 | 1,496 | 119 |
| Future Farmers of America | 4,409 | 30,405 | 30,485 | 4,329 |
| FCCLA Club | 2,578 | 6,809 | 9,212 | 175 |
| Tech and Design Club | 146 | 206 | 203 | 149 |
| Student Council | 3,483 | 1,158 | 1,020 | 3,621 |
| Kays Club | 3,215 | 3,454 | 2,861 | 3,808 |
| Forensics Club | 1 | 178 | 84 | 95 |
| National Honor Society | 681 | 306 | 567 | 420 |
| Library Club | 406 | 197 | 18 | 585 |
| Dance Squad | 1,014 | 4,352 | 4,086 | 1,280 |
| Football Activities | 565 | 3,632 | 3,452 | 745 |
| Volleyball Activities | 615 | 2,599 | 1,573 | 1,641 |
| Cross Country Activities | 248 | 263 | 338 | 173 |
| Girls Basketball Activities | 281 | 2,263 | 2,527 | 17 |
| Boys Basketball Activities | 414 | 1,549 | 1,553 | 410 |
| Golf Activities | 195 | 537 | 684 | 48 |
| Track Activities | 2 | 1,467 | 1,469 | - |
| Band Activities | 2,241 | 1,143 | 451 | 2,933 |
| Choir Activities | 218 | 398 | 377 | 239 |
| Wrestling Activities | 178 | 1,868 | 1,716 | 330 |
| Weight Activities | 641 | 1,591 | 1,960 | 272 |
| Fellowship of Christian Athletes | 69 | - | - | 69 |
| Scholars Bowl | 411 | 385 | 209 | 587 |
| Cheerleaders Club | 1,170 | 9,214 | 9,962 | 422 |
| Total High School | <u>31,726</u> | <u>96,134</u> | <u>96,873</u> | <u>30,987</u> |
| Middle School | | | | |
| Cheerleaders Club | 3,106 | 5,612 | 7,507 | 1,211 |
| Student Council | 409 | 1,926 | 1,797 | 538 |
| Total Middle School | <u>3,515</u> | <u>7,538</u> | <u>9,304</u> | <u>1,749</u> |
| Total Student Activity Funds | <u>\$ 35,241</u> | <u>\$ 103,672</u> | <u>\$ 106,177</u> | <u>\$ 32,736</u> |

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For The Year Ended June 30, 2014

DISTRICT ACTIVITY FUNDS

| Fund | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|-------------------------------|--|---|------------|--------------|---|--|---------------------------|
| Gate Receipts: | | | | | | | |
| High School Athletics | \$ 451 | \$ - | \$ 27,322 | \$ 27,167 | \$ 606 | \$ - | \$ 606 |
| High School Concessions | 198 | - | 44,884 | 45,082 | - | - | - |
| High School Sales Tax | 1 | - | 3,888 | 3,880 | 9 | - | 9 |
| Middle School Athletics | 7,435 | - | 14,498 | 17,280 | 4,653 | - | 4,653 |
| Middle School Concessions | 80 | - | - | - | 80 | - | 80 |
| Middle School Sales Tax | 249 | - | 630 | 747 | 132 | - | 132 |
| Total Gate Receipts | 8,414 | - | 91,222 | 94,156 | 5,480 | - | 5,480 |
| School Projects: | | | | | | | |
| High School | | | | | | | |
| Petty Cash | 1,000 | - | 6,530 | 6,530 | 1,000 | - | 1,000 |
| General Activity and Interest | 199 | - | 4,447 | 4,453 | 193 | - | 193 |
| Yearbook | 3,841 | - | 7,282 | 7,310 | 3,813 | - | 3,813 |
| Special Projects | 949 | - | 1,370 | 478 | 1,841 | - | 1,841 |
| Total High School | 5,989 | - | 19,629 | 18,771 | 6,847 | - | 6,847 |
| Middle School | | | | | | | |
| Petty Cash | 1,000 | - | 429 | 429 | 1,000 | - | 1,000 |
| General Activity and Interest | 1,475 | - | 1,217 | 1,341 | 1,351 | - | 1,351 |
| Pencil Machine | 749 | - | 198 | 302 | 645 | - | 645 |
| Pop Machine | 1,121 | - | 1,410 | 1,701 | 830 | - | 830 |
| Accelerated Reader Program | 1,731 | - | 1,564 | 1,227 | 2,068 | - | 2,068 |
| Boulder | 248 | - | - | - | 248 | - | 248 |
| Total Middle School | 6,324 | - | 4,818 | 5,000 | 6,142 | - | 6,142 |
| Total School Projects | 12,313 | - | 24,447 | 23,771 | 12,989 | - | 12,989 |
| Total District Activity Funds | \$ 20,727 | \$ - | \$ 115,669 | \$ 117,927 | \$ 18,469 | \$ - | \$ 18,469 |